				FY 2006					
Population Category*	LOST Payments	Number of Cities	Population of Cities	Number of Cities with LOST	Percentage of Cities with LOST	Population of Cities with LOST	Percentage of Population	LOS	es with Γ - LOST Capita
<1,000	\$ 16,957,240	669	240,739	574	85.8%	210,617	87.5%	\$	80.5
1,000 - 2,499	13,842,098	148	227,005	117	79.1%	177,031	78.0%		78.2
2,500 - 4,999	15,476,756	55	196,645	49	89.1%	174,918	89.0%		88.5
5,000 - 9,999	18,373,282	40	285,759	31	77.5%	217,010	75.9%		84.7
10,000 - 24,999	11,353,804	15	214,904	8	53.3%	114,272	53.2%		99.4
25,000 - 49,999	22,171,821	10	307,986	7	70.0%	201,003	65.3%		110.3
50,000 and over	52,442,969	10	853,195	6	60.0%	418,298	49.0%		125.4
Total**	\$ 150,617,970	947	2,326,233	792	83.6%	1,513,149	65.0%	\$	99.5

^{*}Population based on July 1, 2006 Annual Estimates of the Population for Incorporated Places in Iowa, Population Division, U.S. Census Bureau **Total does not include unincorporated areas.

FY 2000										
Population Category*		LOST Payments	Number of Cities	Population of Cities	Number of Cities with LOST	Percentage of Cities with LOST	Population of Cities with LOST	Percentage of Population	LOST	es with - LOST Capita
<1,000	\$	10,520,408	673	248,262	407	60.5%	154,082	62.1%	\$	68.3
1,000 - 2,499		8,404,030	147	228,544	79	53.7%	122,813	53.7%		68.4
2,500 - 4,999		8,024,299	50	174,868	32	64.0%	112,291	64.2%		71.5
5,000 - 9,999		9,694,214	43	289,919	21	48.8%	139,847	48.2%		69.3
10,000 - 24,999		9,654,758	14	191,977	8	57.1%	114,971	59.9%		84.0
25,000 - 49,999		16,025,720	11	331,234	6	54.5%	177,212	53.5%		90.4
50,000 and over		43,987,679	9	800,464	6	66.7%	418,804	52.3%		105.0
Total**	\$	106,311,106	947	2,265,268	559	59.0%	1,240,020	54.7%	\$	85.7

	EV 2000 L 2007	2000	EV 0000 B	EV 2000 L COT	2000	EV 0000 D	Chang Per Ca LOST	
City Name	FY 2006 LOST Payments	2006 Population	FY 2006 Per Capita LOST	FY 2000 LOST Payment	2000 Population	FY 2000 Per Capita LOST	2006 vs 2000	
Des Moines	\$ 0	193.886	\$ 0.0		198,682	\$ 0.0	\$	
Cedar Rapids	0	124,417	0.0	0	120,758	0.0	•	
Davenport	13,675,754	99,514	137.4	11,802,453	98,359	120.0		
Sioux City	9,862,172	83,262	118.4	8,643,391	85,013	101.7		
Waterloo	8,324,021	65,998	126.1	6,756,594	68,747	98.3		
Iowa City	0	62,649	0.0	0	62,220	0.0		
Council Bluffs	7,525,173	60,271	124.9	5,733,283	58,268	98.4		
Dubuque	7,423,682	57,696	128.7	6,177,390	57,686	107.1		
West Des Moines	0	53,945	0.0	0	46,403	0.0		
Ames	5,632,166	51,557	109.2	4,874,568	50,731	96.1		
Ankeny	0	38,726	0.0	0	27,117	0.0		
Urbandale	0	37,173	0.0	0	29,072	0.0		
Cedar Falls	3,909,642	36,940	105.8	3,122,440	36,145	86.4		
Bettendorf	4,010,081	32,394	123.8	3,526,974	31,275	112.8		
Marion	0	31,084	0.0	0	26,294	0.0		
Mason City	3,995,017	27,740	144.0	3,178,798	29,172	109.0		
Clinton	2,772,521	27,042	102.5	2,219,415	27,772	79.9		
Marshalltown	2,625,381	25,957	101.1	758,939	26,009	29.2		
Fort Dodge*	1,536,428	25,466	60.3	0	25,136	0.0		
Burlington	3,322,751	25,464	130.5	3,219,153	26,839	119.9		

LSA Contact: Shawn Snyder (515-281-7799)

**Total does not include unincorporated areas.

Sources:

 $\label{lowa} \mbox{ Department of Revenue, Local Options Sales Tax Payments file.}$

U.S. Census Bureau, Population Estimates and 2000 Census.

LSA calculations.